Distr.
GENERAL

IDB.21/6
PBC.15/6
25 February 1999

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-first session
Vienna, 23-25 June 1999

Programme and Budget Committee

Fifteenth session
Vienna, 14-16 April 1999
Item 7 of the provisional agenda

PROPOSALS FOR THE APPOINTMENT OF AN EXTERNAL AUDITOR

Candidatures for the appointment of an external auditor

Report by the Director-General

1. On the basis of recommendations by the Programme and Budget Committee and the Industrial Development Board, the General Conference, in its decision GC.5/Dec.17, decided to appoint the President of the Federal Court of Audit of Germany as the External Auditor for UNIDO for a period of two years beginning on 1 July 1994. Subsequently, the General Conference, in its decision GC.6/Dec.18, decided to extend the appointment of the President of the Federal Court of Audit of Germany until 30 June 1998. In that decision, the Director-General was requested, in future, to invite proposals from Member States for the appointment of an External Auditor and to submit such proposals to the Programme and Budget Committee for consideration. At its seventh session, the General Conference decided to extend the appointment of the President of the Federal Court of Audit of Germany until 30 June 2000 (GC.7/Dec.13). Thus, an appointment for an External Auditor is required for the period 1 July 2000 to 30 June 2002.

2. In compliance with decision GC.6/Dec.18, a note verbale dated 22 December 1998 was sent to Member States in which they were invited to inform the Director-General by 15 February 1999 of their interest in providing the services of an External Auditor, with a view to submitting such proposals to the Programme and Budget Committee at its fifteenth session.

3. In a communication dated 3 February 1999, the Permanent Representative of Germany informed the Director-General of the availability of the current External Auditor for an extension of her mandate as from 1 July 2000.

4. As of 15 February 1999, the following candidatures, including the candidature of the present External Auditor, had been received for the appointment of an external auditor:

Ms. Hedda von Wedel
President of the Federal Court of Audit of Germany

Mr. Osei Tutu Prempeh
Auditor-General of Ghana

Mr. Manzur Hussain
Auditor-General of Pakistan

Mr. D. Ubaldo Nieto de Alba
President of the Court of Audit of Spain

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

5. After the deadline of 15 February 1999, two additional candidatures were received: on 16 February 1999, a communication submitting the candidature of Mr. Lemma Argaw, Auditor General of Ethiopia, was received from the Permanent Mission of Ethiopia to UNIDO; on 1 March 1999 a communication was received from the Permanent Mission of Ukraine to UNIDO, in which the candidature of Mr. Mykola Azarov, Head of the State Tax Administration of Ukraine, was submitted.

6. The communications submitting the respective candidatures appear in the annex to the present document.

7. The full text of financial regulation 11.1 is quoted herewith:

"An External Auditor, who shall be Auditor-General (or an officer exercising an equivalent function) of a Member State, shall be appointed in the manner and for the period decided by the Conference."

ACTION REQUIRED OF THE COMMITTEE

8. The Committee may wish to propose to the Industrial Development Board that it recommend to the General Conference the appointment of one of the candidates as External Auditor for UNIDO for a period of two years beginning on 1 July 2000. The appointment would fall under the terms of reference specified in article XI (and annex) of the Financial Regulations of UNIDO. The travel and costs related to the work of the External Auditor are to be borne by the UNIDO regular budget. In the proposals of the Director-General for the 2000-2001 biennium, the budgetary allocation for such travel and costs has been set at $310,000.

Annex

COMMUNICATIONS CONCERNING CANDIDATURES FOR THE APPOINTMENT OF AN EXTERNAL AUDITOR

A. Communication concerning the candidature of Ms. H. von Wedel, President of the Federal Court of Audit of Germany

THE PERMANENT REPRESENTATIVE
OF THE FEDERAL REPUBLIC OF GERMANY
TO THE OFFICE OF THE UNITED NATIONS AND
TO THE OTHER INTERNATIONAL ORGANIZATIONS
VIENNA

441.52/2

Vienna, 3 February 1999
Ki/Ku

Subject: External Auditor
Reference: Note Verbale No. CU 98/252 of 22 December 1998

Mr. Director-General

I have the honour to inform you of the availability of the External Auditor

Dr. Hedda von Wedel
President of the Federal Court of Audit

for a two-year extension of her mandate as from 1 July 2000. This extension has the support of my Government.

Please find enclosed Ms. von Wedel's curriculum vitae.

Accept, Mr. Director-General, the assurances of my highest consideration.

(*Signed*) Karl Borchard
Ambassador

Mr. Carlos Alfredo Magariños
Director-General
United Nations Industrial
Development Organization
Vienna International Centre
VIC - D 2268
1400 Vienna

Enclosure

Curriculum Vitae

Dr. Hedda von Wedel
President
Bundesrechnungshof (Federal Court of Audit)
Berliner Strasse 51
D-60311 Frankfurt
Germany

born 18 July 1942 in Quedlinburg (Saxony-Anhalt)

****

1961 - 1965	Law studies at the Universities of Kiel and Goettingen
1965 - 1967	Studies at the University of Bordeaux and at the Bologna Center of the Johns Hopkins University
1967 - 1970	Junior Barrister education at the Berlin Court of Appeal and the Celle Higher Regional Court
1969	Doctor's degree in law
1971	Junior Higher Executive Officer within the Office of the Regional Commissioner at Hildesheim, Lower Saxony
1973 - 1975	Head, Lower Saxony College of Administrative Science, Hildesheim Regional Division (responsible for training of executive officers for the internal affairs branch of the civil service)
1975 - 1976	Assistant Head of Division at the Federal Ministry for Intra-German Relations
1976 - 1978	Chief Training Officer at the Lower Saxony Ministry of the Interior
1978 - 1979	Chief Officer in the Cabinet of the Lower Saxony Minister of Economic Affairs and Transport
1979 - 1981	Chief Personnel Officer at the Lower Saxony Ministry of the Interior
1981 - 1983	Deputy Regional Commissioner for Lower Saxony's Weser-Ems Region
1983 - 1990	Under-secretary of State at the Lower Saxony Ministry of Food, Agriculture and Forestry
1990	Elected Member of the Federal Parliament, Member of the Constitutional Affairs Commission, the Legal Committee, and Deputy Chairperson of the Committee for the Scrutiny of Elections, Immunity and the Rules of Procedure
Dec. 6, 1993 to current	President of the Bundesrechnungshof (Federal Court of Audit)
1994 to current	External Auditor, UNIDO
Foreign languages:	English, French, Italian, Spanish

B. Communication concerning the candidature of Mr. Osei Tutu Prempeh, Auditor-General of Ghana

Ministry of Trade & Industry
P.O. Box M.47
Accra, Ghana

Our Ref: No GB 68/384/02
Your Ref: No

15th February 1999

Dear Sir,

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO) APPOINTMENT OF EXTERNAL AUDITOR

We write with reference to your Note Verbale No. CU 98/252 dated December 22, 1998 in connection with the above subject.

We take this opportunity to confirm Government of Ghana's interest in sponsoring her Auditor-General, Mr. Osei Tutu Prempeh, to provide the services of an External-Auditor to UNIDO for a period of two years, beginning July 1, 2000.

Mr. Osei Tutu Prempeh's curriculum vitae is attached herewith for your necessary action.

Please accept the assurances of my highest consideration.

Yours faithfully,

(Signed) **DR. JOHN ABU**
MINISTER

THE DIRECTOR-GENERAL
UNIDO
P.O. Box 300, A-1400
VIENNA - AUSTRIA

Cc: Head of Mission
Ghana Permanent Mission
56, Rue de Moillerbeau
1209 Geneva

THE AUDITOR-GENERAL

Phone: 664928, 662493 Ministry Block O, P.O. Box M. 96, Accra, Ghana.

15 February 1999

The Minister,
Ministry of Trade & Industry,
P.O. Box M. 47,
Accra, Ghana.

(Attn: Mr. S.Y. Bortsi (Dep. Director)

Dear Sir,

United Nations Industrial Development Organization (UNIDO)
Appointment of External Auditors

I refer to your referenced letter GB.68/384/02 of 11th February 1999 on the above subject and submit herewith a copy of the Curriculum Vitae of Mr. Osei Tutu Prempeh, the Auditor-General for onward transmission to UNIDO.

Thank you.

Yours faithfully,

(*Signed*) Osei Tutu Prempeh
(Auditor-General)

CURRICULUM VITAE

Personal Particulars

Name: Osei Tutu Prempeh
Date of Birth: 20 April 1937

Educational Qualification

i) Cambridge School Certificate - 1953
ii) G.C.E. Advanced Level - 1954

Certificates Obtained

i) Certificate course in Modern Audit Concepts and Techniques in Development and Productivity Institute in Accra from July to August 1975.

ii) Certificate course in Accountancy and Finance for Developing Countries at Strathclyde University in Glasgow, Scotland in September 1977.

iii) Certificates in New Developments in Government Financial Management for Government Financial Managers obtained from Miami, Florida in April 1987, 1996 and 1998.

United Nations Assignments

1. He is currently responsible for the audit of 21 United Nations bodies, funds and programs.
2. Chairman of the UN Board of Auditors for five times in 1990, 1991, 1993, 1996 and 1998.
3. Chaired the Regular Session of the United Nations Board of Auditors in New York in June 1990.
4. Chaired the Board's Regular Session in New York in June 1991.
5. Chaired the special session of the Board in New York in Oct.-Nov. 1991.
6. Chaired the Regular Session of the UN Board of Auditors in New York in June-July 1993.
7. Chaired the Special Session of the UN Board of Auditors in New York in October 1993.
8. Chaired UN Board of Auditor's Regular Session in New York in 1996.
9. Led a 6-man Fact-finding mission to SAI of Zimbabwe, South Africa and the State of Florida, USA.
10. Attended the 16th INCOSAI Conference in Uruguay in Nov. 1998.

C. Communication concerning the candidature of Mr. Manzur Hussain Auditor-General of Pakistan

PERMANENT MISSION OF PAKISTAN TO THE INTERNATIONAL ORGANIZATIONS
Hofzeile 13
A-1190 Vienna

No. Amb. 15/99

February 2, 1999

The Permanent Mission of the Islamic Republic of Pakistan presents its compliments to the United Nations Industria l Development Organization (UNIDO) and with referen ce to the esteemed Organization's Note No. CU 98/252 dated December 22, 1998, has the honour to state that the Government of Pakistan has decided to nominate Mr. Manzur Hussain, Auditor - General of Pakistan, for the post of the UNIDO's External Auditor, for a period of two years beginning on July 1, 2000. The bio-data of the Auditor General is enclosed.

The Permanent Mission of the Islamic Republic of Pakis tan avails itself of this opportunity to renew to the United Nations Industrial Development Organization the assurances of its highest consideration.

[*Stamp of the Permanent Mission of Pakistan to the United Nations*]

The United Nations Industrial
Development Organization (UNIDO)
Vienna International Centre,
Vienna.
(Fax No. 43-1-2633011)

CURRICULUM VITAE
MR. MANZUR HUSSAIN
Auditor-General of Pakistan

Appointed as Auditor-General of Pakistan on 17 July, 1997, Mr. Manzur Hussain brings to his office rich experience of over 36 years of public service both as a professional auditor and a senior administrator.

ACADEMIC AND PROFESSIONAL CAREER

1987 Qualified professional examination of the Institute of Cost and Management Accountants of Pakistan (ICMAP).

1962 Obtained degree in the education of training from the Punjab University, securing 1 st Position and a Gold Medal.

1961 Obtained Master's Degree from the Punjab University, securing 1 st Position and a Gold Medal.

PROFESSIONAL EXPERIENCE

1997 (July)	Auditor-General of Pakistan for a five-year tenure.
1994-97	Chairman, National Tariff Commission, Government of Pakistan.
1994	Secretary to Government of Pakistan, Ministry of Minority Affairs.
1991-94	Additional Secretary (Regulation), Establishment Division.
1990-91	Joint Secretary (Regulation), Establishment Division.
1990	Joint Secretary (External Finance), Ministry of Finance.
1989-90	Joint Secretary (Development), Ministry of Health.
1984-89	Joint Secretary (Budget), Ministry of Finance.
1981-84	Joint Secretary, Government of Pakistan, Ministry of Finance.
1979-81	Chief Accounts Officer, Pakistan Telegraph & Telephone Deptt.
1976-79	Additional Ac. ountant General, Pakistan Revenues.
1973-76	Chief Accounts Officer, Ministry of Foreign Affairs.
1971-73	Director, Internal Audit, Ministry of Communications.
1969-71	Deputy Accountant General of the Province of NWFP.
1967-69	Assistant Accountant General, Pakistan Revenues.
1964-67	Trainee at the Finance Services Academy, Government of Pakistan.
1964	Qualified all Pakistan Competitive Civil Service Examination conducted by the Federal Public Servic e Commission.
1963	Started career as a college lecturer in graduate studies.

COURSES AND SEMINARS

Attended National Advanced Management Course at the Pakistan Administrative Staff College, Computer Applications course at Pakistan Computer Bureau, and training program in Governmental Financial Rules & Procedures organized by th e Department of the Auditor General besides numerous other financial management courses.

Attended IMF courses on Government Finance Statistics and Financial Analysis and Policy, WTC course on Financia l Management using PCS and EDI course on Power Projects besides participating in regional and international conferences and seminars pertaining to financial management and administration sponsored by Commonwealth Secretariat, INCOSAI , ARABOSAI, ASOSAI, ECOSAI, UNDP, UNICEF AND ILI.

D. Communication concerning the candidature Mr. D. Ubaldo Nieto de Alba
President of the Court of Audit of Spain

PERMANENT MISSION OF SPAIN
TO THE INTERNATIONAL ORGANIZATIONS
VIENNA

Vienna, 3 February 1999

ONUDI/No. 2

Sir,

I am writing in compliance with instructions from the Minister for Foreign Affairs of my country in connection with the content of your communication, dated 22 December 1998, referring to the submission of proposals for the appointment of an External Auditor for a two-year period beginning on 1 July 2000.

In this regard, I have the honour to officially present the candidature of the President of the Court of Audit of Spain for the post of External Auditor during the above-mentioned period, in the person of Mr. Ubaldo Nieto de Alba.

Spain's Court of Audit, a prestigious institution constituting an important element of the political system of the parliamentary monarchy, is the supreme organ responsible for auditing the accounts and finances of the State and the public sector. Its direct accountability to Parliament (*Cortes Generales*), the constitutional assignment of its auditing and jurisdictional functions, and the status of its members, who enjoy the same independence and security of tenure as judges, guarantee the functioning and *raison d'être* of this institution, whose historical beginnings in Spain date back to the Middle Ages.

The Court of Audit of Spain, which is a member of the International Organization of Supreme Audit Institutions (INTOSAI), serves on a permanent basis as the General Secretariat of the Regional Working Group of the European Organization of Supreme Audit Institutions (EUROSAI), which brings together the supreme audit institutions of Europe and, as such, coordinates 39 such institutions, publishes an annual magazine and a quarterly news bulletin in the Organization's five official languages, and maintains a documents database containing the regulations and publications of all member countries.

The experience acquired by the above-mentioned Spanish institution has led to its participation in the auditing of international organizations and projects, such as the European Organization for Nuclear Research (CERN), the European Molecular Biology Laboratory (EMBL), the Western European Union (WEU) and the European combat aircraft.

Finally, I wish to point out that the candidature of the President of the Court of Audit, Mr. Ubaldo Nieto de Alba, whose curriculum vitae I enclose herewith, has the full support of my Government.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Antonio Ortiz
Ambassador, Permanent Representative

Mr. Carlos Magariños
Director-General
UNIDO
Vienna

CURRICULUM VITAE

Mr. Ubaldo Nieto de Alba, President of the Court ofAudit, is a native of Ponferrada (León), Spain, where he was born on 17 May 1931.

I. TITLES AND QUALIFICATIONS:

Doctorate and bachelor's degree in economic sciences, with special distinction; he is also a qualified insurance actuary, with special final course distinction.

Full professorship in financial economics at the Faculty of Economic and Business Sciences, Complutense University of Madrid.

Served in the State Finance Inspectorate of the Ministry of Economic Affairs and Finance and the Medical Statistic s Division of the National Statistical Institute.

II. DECORATIONS:

Insignia of Alfonso X the Wise.

Social Security Blue Cross, gold category.

Order of Constitutional Merit.

III. POSITIONS HELD:

Dean of the Faculty of Economic and Business Sciences, Complutense University of Madrid (1970-1973)

President of the Financial and Economic Affairs Commission in the Senate (1977-1982, Constituent Assembly and First Legislature)

From 1982, was Consultant at the Court of Audit; was subsequently elected Vice-President and, since December 1997, has been President of the Court of Audit.

IV. MEMBERSHIP:

Royal Academy of Financial and Economic Sciences (Barcelona), Institute of Spanish Actuaries, Institute of Chartered Accountants, Association of Professional Accou ntants of Madrid, International Actuarial Association (ASTIN), Spanish Society of General Systems (founder member), Spanish Association of Accountancy and Administration (AECA) , International Insurance Society (IIS), USA.

V. BOOKS AND ARTICLES PUBLISHED:

Of more than 60 published articles and books, particular mention should be made of the following:

Introducción a la Estadística y Econometría (Introduction to statistics and econometrics), 3 volumes (Aguilar, 1974)

Introducción a la Decisión Empresarial (Introduction to business decision-making) (Somosaguas, 1973)

Ciencia de la Dirección y Formación del Dirigente (Management science and managerial training) (CUNEF, 1975)

De la Dictadura al Socialismo Democrático. Análisis sobre el cambio de modelo socioeconómico en España (From dictatorship to democratic socialism. Analysis of the change of socio-economic model in Spain) (Unión Editorial , Madrid, 1984)

El Control del Sector Financiero (Financial sector control) (Court of Audit publications, 1989)

Ética de Govierno, economía y corrupción (Ethics of government, economics and corruption) (Editorial Complutense, Madrid, 1996)

Historia del tiempo en economía (History of time in economics) (McGraw-Hill, Madrid, 1998)

"*La Gestión de la Economía en la Era de la Complejidad*" ("Management of the economy in the era of complexity"), lecture delivered at the University of Buenos Aires, Faculty of Eco nomic Sciences, on 11 November 1998, and published in the economic journal *Revista Técnica Económica*, issue No. 165, of the Central Association of Trade and Business Professionals of Madrid, December, 1998.

"*Control del Sector Público: Perspectivas de futuro*" ("Public sector auditing: future prospects"), in the externa l auditing journal *Revista Española de Control Externo* (Court of Audit publication, Madrid, 1999)